



Alimony Requirements (Instruments Executed After 1984)

Payments ARE alimony if all of the following are true:

Payments are required by a divorce or separation instrument.

Payer and recipient spouse do not file a joint return with each other.

Payment is in cash (including checks or money orders).

Payment is not designated in the instrument as not alimony.

Spouses legally separated under a decree of divorce or separate maintenance are not members of the same household.

Payments are not required after death of the recipient spouse.

Payment is not treated as child support.

These payments are deductible by the payer and includible in income by the recipient.

Payments are NOT alimony if any of the following are true:

Payments are not required by a divorce or separation instrument.

Payer and recipient spouse file a joint return with each other.

Payment is:

- Not in cash,
- A noncash property settlement,
- Spouse's part of community income, or
- To keep up the payer's property.

Payment is designated in the instrument as not alimony.

Spouses legally separated under a decree of divorce or separate maintenance are members of the same household.

Payments are required after death of the recipient spouse.

Payment is treated as child support.

These payments are neither deductible by the payer nor includible in income by the recipient.